ID: CCA_2010022617272641 Number: **201013043** Release Date: 4/2/2010

Office:

UILC: 7701.00-00

From:

Sent: Friday, February 26, 2010 5:27:27 PM

To: Cc:

Subject: RE: Single member LLCs

In that case, the pre-change language may have been accurate based on when services were performed. I'll have respond to you on whether your current language is sufficient.